~~(i) DECLARATION OF ESTIMATED INCOME TAX BY INDIVIDUALS.—Section 6015 (relating to declaration of estimated income tax by individuals) is amended—~~

~~(1) by striking out that portion of subsection (a) which precedes paragraph (1) and inserting in lieu thereof the following:~~

~~"(a) REQUIREMENT OF DECLARATION.—Except as otherwise provided in subsection (i), every individual shall make a declaration of his estimated tax for the taxable year if—";~~

~~(2) by redesignating subsection (i) as subsection (j); and~~

~~(3) by inserting after subsection (h) the following new subsection:~~

~~"(i) NONRESIDENT ALIEN INDIVIDUALS.—No declaration shall be required to be made under this section by a nonresident alien individual unless—~~

~~"(1) withholding under chapter 24 is made applicable to the wages, as defined in section 3401(a), of such individual,~~